

**REMARKS****Claim Rejections Under 35 U.S.C. § 102**

Claims 1-22 were rejected under 35 U.S.C. § 102(b) as being anticipated by *Lin et al.* (U.S. Patent No. 6,093,606). Claims 1-22 were rejected under 35 U.S.C. § 102(e) as being anticipated by *Mandelman et al.* (U.S. Patent No. 6,541,815 B1). Applicants respectfully traverse these rejections.

Claims 1 – 3, 11, and 12 have been amended to better claim the subject matter that Applicants regard as the invention. Claims 8, 10, 13, and 21 – 22 have been canceled without prejudice. Portions of the subject matter of claims 2 and 3 have been incorporated into claim 1. The subject matter of claim 10 has been incorporated into claim 11. Claims 3 and 12 have been amended to include previously unclaimed subject matter. This subject matter is disclosed in the specification at paragraph 0048 and Figure 3 as well as other locations and figures. Therefore, no new matter has been added by this amendment.

Neither *Lin et al.* nor *Mandelman et al.* teach or suggest Applicants' invention as claimed in the amended claims. Neither *Lin et al.* nor *Mandelman et al.* teach or suggest a portion of an oxide layer of the vertical ONO structure, immediately adjacent to the substantially vertical edges, being thicker than the remainder of the oxide layer. These references also neither teach nor suggest a horizontal portion of the oxide layer being thicker than the remainder of the oxide layer.

**CONCLUSION**

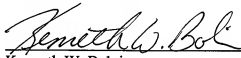
In view of the above remarks, Applicant believes that all pending claims are in condition for allowance and respectfully requests that the Examiner withdraw the Final Rejection and issue a Notice of Allowance in this case. Please charge any further fees deemed necessary or credit any overpayment to Deposit Account No. 501373.

If the Examiner has any questions or concerns regarding this application, please contact the undersigned at (612) 312-2211.

Respectfully submitted,

Date: \_\_\_\_\_

8/09/06



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